

BEFORE THE
TENNESSEE STATE BOARD OF EQUALIZATION

<i>In Re:</i>	Dale & Andrea Robinson)	
	Ward 74, Block 73, Parcel D32)	Shelby County
	Residential Property)	
	Tax year 2005)	

INITIAL DECISION AND ORDER

Statement of the Case

The Shelby County Board of Equalization ("county board") has valued the subject property for tax purposes as follows:

LAND VALUE	IMPROVEMENT VALUE	TOTAL VALUE	ASSESSMENT
\$20,000	\$105,000	\$125,000	\$31,250

On April 18, 2006, the property owners filed an appeal with the State Board of Equalization ("State Board").

The undersigned administrative judge conducted a hearing of this matter on August 2, 2006 in Memphis. In attendance at the hearing were the appellants, Dale and Andrea Robinson, and Shelby County Property Assessor's representative Ronald Nesbit.

Findings of Fact and Conclusions of Law

This appeal concerns one-story house located at 3410 Cody Drive, in the Fox Meadows area of Memphis. Built in the early 1970s, this brick veneer home contains 2,389 square feet of living area and an attached garage.

In 2001, the Assessor's office reappraised the subject property at \$127,000. However, Mr. and Ms. Robinson made complaint to the county board, which accepted a hearing officer's recommendation that the appraised value be lowered to \$103,500.

Shelby County underwent another reappraisal in tax year 2005. The Assessor's office estimated the market value of the subject property as of the January 1, 2005 reappraisal date to be \$130,000. Although the county board reduced that amount by \$5,000, the property owners exercised their right of appeal to the State Board under Tenn. Code Ann. section 67-5-1412.

Mr. Robinson recalled that his house was in "excellent" condition at the time of the prior (2001) reappraisal. Since then, as shown in a series of photographs he submitted for the record, some parts of the home (including the roof and gutters; front entrance; and an interior wall) have suffered water and fire damage. Further, Mr. Robinson asserted, Fox Meadows is a deteriorating neighborhood which has been plagued by crime. In his opinion, the subject property was worth no more in 2005 than it was four years ago.

Based on his interpretation of recent sales data obtained from Chandler Reports, LLC, the Assessor's representative took a decidedly different view. According to his market analysis,

at \$125,000, the subject property is currently appraised below the range of values indicated by the adjusted sale prices of the three selected comparables (\$138,600-\$148,800).

Tenn. Code Ann. section 67-5-601(a) provides (in relevant part) that “[t]he value of all property shall be ascertained from the evidence of its sound, intrinsic and immediate value, for purposes of sale between a willing seller and a willing buyer without consideration of speculative values....”

Since the taxpayers seek to change the present valuation of the subject property, they have the burden of proof in this administrative proceeding. State Board Rule 0600-1-.11(1).

It may well be, as Mr. Robinson maintained, that property values in Fox Meadows were declining on the January 1, 2005 assessment date. Yet, in the opinion of the administrative judge, there is insufficient evidence to conclude that the value determined by the county board was excessive. The appellants furnished no independent estimates of the cost of curing the various defects revealed in the photographs; nor did they introduce any comparative sales information that would tend to support their contention of value. Absent such proof, the administrative judge cannot legitimately infer that the disputed value does not account for all accrued depreciation of the subject property.

Order

It is, therefore, ORDERED that the following values be adopted for tax year 2005:

LAND VALUE	IMPROVEMENT VALUE	TOTAL VALUE	ASSESSMENT
\$20,000	\$105,000	\$125,000	\$31,250

Pursuant to the Uniform Administrative Procedures Act, Tenn. Code Ann. §§ 4-5-301—325, Tenn. Code Ann. § 67-5-1501, and the Rules of Contested Case Procedure of the State Board of Equalization, the parties are advised of the following remedies:

1. A party may appeal this decision and order to the Assessment Appeals Commission pursuant to Tenn. Code Ann. § 67-5-1501 and Rule 0600-1-.12 of the Contested Case Procedures of the State Board of Equalization. Tennessee Code Annotated § 67-5-1501(c) provides that an appeal **“must be filed within thirty (30) days from the date the initial decision is sent.”** Rule 0600-1-.12 of the Contested Case Procedures of the State Board of Equalization provides that the appeal be filed with the Executive Secretary of the State Board and that the appeal **“identify the allegedly erroneous finding(s) of fact and/or conclusion(s) of law in the initial order”**; or
2. A party may petition for reconsideration of this decision and order pursuant to Tenn. Code Ann. § 4-5-317 within fifteen (15) days of the entry of the order. The petition for reconsideration must state the specific grounds upon which relief is requested. The filing of a petition for reconsideration is not a prerequisite for seeking administrative or judicial review.

This order does not become final until an official certificate is issued by the Assessment Appeals Commission. Official certificates are normally issued seventy-five (75) days after the entry of the initial decision and order if no party has appealed.

ENTERED this 28th day of August, 2006.



PETE LOESCH
ADMINISTRATIVE JUDGE
TENNESSEE DEPARTMENT OF STATE
ADMINISTRATIVE PROCEDURES DIVISION

cc: Dale & Andrea Robinson
Tameaka Stanton-Riley, Appeals Manager, Shelby County Assessor's Office

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